

1. Enter fire district name
2. Select the county of the fire district
3. Select the budget year

Yarnell Fire District

Yavapai

2027



We, the undersigned, hereby certify that the Fire District has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at this time in the district general fund, except for those liabilities as prescribed in A.R.S. §§48-805(B)(2) and (3), 48-806, and 48-807. Additionally, we hereby certify that the Fire District has complied with A.R.S. §48-805.02(F).

4. District chairperson: Arlon Rice District clerk: Nina Bour-Beau Date: 4/23/2026
 SIGNED SIGNED

A. Calculation of the tax year 2026 secondary property tax rate for fiscal year 2027 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2025 (A.R.S. §48-807[I])

A.1	Net assessed value of annexed property in tax year 2025	\$ -	
A.2	Actual tax year 2025 secondary property tax rate	\$ 3.7500	per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2026	\$ -	Check box if newly merged or consolidated: <input type="checkbox"/>

Tax year 2026 secondary property tax information (A.R.S. §48-807[K])

A.4	Tax year 2026 Assessed Value (AV) in the Fire District	\$ 7,091,627
A.5	Actual tax year 2025 secondary property tax levy	\$ 251,617
A.6	Maximum allowed tax year 2025 secondary property tax levy	\$ 737,415

Calculation of the allowable tax year 2026 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 multiplied by 1.08 (A.R.S. §48-807[F])	\$ 796,408
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 796,408
A.9	Allowable tax year 2026 secondary tax rate	\$ 11.2303 per \$100 AV
A.10	Maximum allowable tax year 2026 secondary tax rate (lesser of A.9 or \$3.75)	\$ 3.7500 per \$100 AV
A.11	Maximum allowable tax year 2026 secondary tax levy	\$ 265,936
A.12	Tax year 2025 excess levy or collections: (A.R.S. §48-807[J])	
A.13	Tax year 2026 maximum allowable levy limit (A.11 - A.12)	\$ 265,936

Calculation of the proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations

A.14	Total budgeted expenses in fiscal year 2027 (Budget tab, line 51)	\$ 1,311,834
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ -
A.16	Less—Revenues from sources other than direct property tax	\$ 1,045,917
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18	Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 265,917
A.19	Tax year 2026 tax rate needed for operations:	\$ 3.7497 per \$100 AV
A.20	Tax year 2026 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3.7500 per \$100 AV
A.22	Proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations	\$ 3.7497 per \$100 AV

Calculation of the proposed 2026 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23	Tax year 2026 secondary property tax levy needed for the repayment of bonds	
A.24	Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

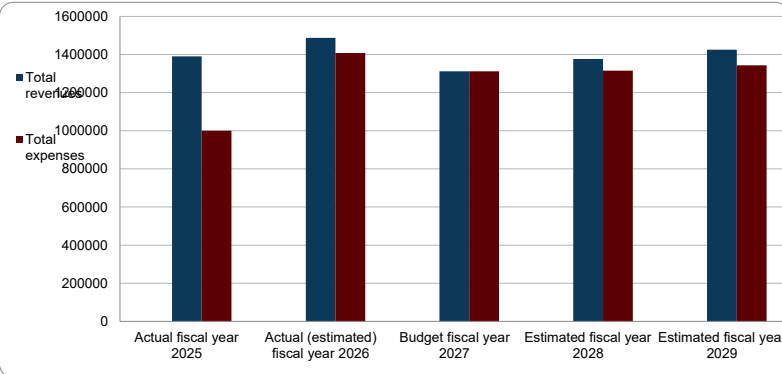
Summary for fiscal years 2025 through 2029:

Special study

No study of merger, consolidation, or joint operating alternative is required

If the district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, A.R.S. §48-805.02(D)(15) requires the district include a study of merger, consolidation, or joint operating alternative. The Fire District is not required to include a study as their estimated expenses are not greater than budgeted revenue for any fiscal year.

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2025	\$ 1,390,208	\$ 1,000,194
Actual (estimated) fiscal year 2026	\$ 1,487,621	\$ 1,407,976
Budget fiscal year 2027	\$ 1,311,853	\$ 1,311,834
Estimated fiscal year 2028	\$ 1,376,789	\$ 1,315,583
Estimated fiscal year 2029	\$ 1,425,711	\$ 1,343,001

Budget

		Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
Financial resources available at July 1		2024	2025	2026	2027	2028
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 185,398	\$ 187,398	\$ -	-	-
2.	Beginning fund balance—restricted	\$ 510,723	\$ 560,653	\$ 555,100	555,000.00	552,201.50
Revenues						
3.	Secondary property tax revenue	\$ 187,398	\$ 251,617	\$ 265,936	319,069.44	360,022.92
4.	Fire district assistance tax	\$ 42,808	\$ 50,323	\$ 53,187	41,243.00	37,785.73
5.	Wildland	\$ 303,727	\$ 318,913	\$ 318,913	326,885.64	330,971.62
6.	Operating revenues				-	-
7.	Grants	\$ 55,000	\$ 45,000	\$ 45,000	59,000.00	68,177.78
8.	Bonds				-	-
9.	Interest	\$ 8,700	\$ 9,135	\$ 9,135	9,363.38	9,480.42
10.	Donations	\$ 60,554	\$ 63,582	\$ 63,582	65,171.71	65,986.43
11.	Miscellaneous				-	-
12.	Other (specify) <u>Shuttle Income</u>	\$ 35,000	\$ -	\$ -	-	-
	Other (specify) <u>Training Center</u>	\$ 900	\$ 1,000	\$ 1,000	1,055.56	1,084.88
	Other (specify) _____				-	-
	Other (specify) _____				-	-
	Other (specify) _____				-	-
13.	Total financial resources available	\$ 1,390,208	\$ 1,487,621	\$ 1,311,853	\$ 1,376,789	\$ 1,425,711
Expenses						
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2027:			4		
16.	Salaries & wages	\$ 272,200	\$ 275,000	\$ 330,958	330,000.00	363,097.19
17.	Health insurance				-	-
18.	Pension & other retirement benefits	\$ 16,000	\$ 25,000	\$ 25,000	25,000.00	25,000.00
19.	Other (specify) <u>Wildland Payroll</u>	\$ 105,000	\$ 125,420	\$ 125,420	125,000.00	124,790.70
	Other (specify) <u>Workers Comp</u>	\$ 33,000	\$ 54,177	\$ 54,177	55,000.00	55,417.83
	Other (specify) <u>Shuttle Payroll</u>	\$ 18,453	\$ 30,100	\$ -	-	-
20.	Total personnel expenses	444,653.00	509,696.85	535,554.85	535,000.00	568,305.72
Operating:						
21.	Fuel	\$ 28,365	\$ 47,816	\$ 47,816	40,000.00	36,730.80
22.	Tools & minor equipment	\$ 17,150	\$ 22,380	\$ 22,380	20,000.00	18,936.55
23.	Contracted services	\$ 21,150	\$ 35,000	\$ 35,000	35,000.00	35,000.00

24.	Supplies	\$	1,100	\$	4,000	\$	4,000		4,000.00	4,000.00
25.	Vehicle repair	\$	46,470	\$	89,510	\$	89,510		85,000.00	82,858.62
26.	Training & prevention	\$	13,750	\$	22,500	\$	22,500		25,000.00	26,388.89
27.	Maintenance & repair—operating	\$	28,703	\$	30,211	\$	30,211		31,004.61	31,411.84
28.	Communications	\$	8,550	\$	9,555	\$	9,555		10,116.57	10,413.85
29.	Contingencies & emergencies	\$	12,000	\$	25,000	\$	25,000		25,000.00	25,000.00
30.	Other (specify) <u>EMS supplies</u>	\$	5,250	\$	15,250	\$	15,250		15,000.00	14,877.05
	Other (specify) <u>Shuttle Expenses</u>	\$	8,000	\$	10,000	\$	10,000		11,250.00	11,953.13
	Other (specify) <u>Training Center Expense</u>	\$	3,000	\$	12,000	\$	-		-	-
31.	Total operating expenses		193,488.00		323,222.00		311,222.00		301,371.18	297,570.73
	Capital:									
32.	Land, building, & construction	\$	30,000	\$	80,000	\$	20,000		29,166.67	24,913.19
33.	Vehicles	\$	46,470	\$	85,000	\$	85,000		85,000.00	85,000.00
34.	Lease payments								-	-
35.	Machinery & equipment	\$	35,000	\$	55,000	\$	55,000		50,000.00	47,727.27
36.	Maintenance & repair—capital	\$	40,000	\$	80,757	\$	80,757		80,000.00	79,625.05
37.	Reserve for future years—carryforward	\$	100,000	\$	100,000	\$	50,000		37,500.00	23,437.50
38.	Debt service—principal								-	-
39.	Debt service—interest								-	-
40.	Other (specify) _____								-	-
	Other (specify) _____								-	-
	Other (specify) _____								-	-
41.	Total capital expenses		251,470.00		400,757.00		290,757.00		281,666.67	260,703.02
42.	Administrative:									
43.	Administrative equipment	\$	1,500	\$	5,000	\$	5,000		10,833.33	17,152.78
44.	Insurance	\$	36,733	\$	42,800	\$	42,800		46,334.53	48,247.74
45.	Utilities	\$	40,700	\$	64,000	\$	64,000		65,000.00	65,507.81
46.	Professional services	\$	21,150	\$	40,000	\$	40,000		40,000.00	40,000.00
47.	Subscriptions, dues, fees	\$	850	\$	2,000	\$	2,000		3,352.94	4,487.02
48.	General administrative expenses	\$	9,650	\$	20,500	\$	20,500		32,024.61	41,026.35
49.	Other (specify) _____								-	-
	Other (specify) _____								-	-
	Other (specify) _____								-	-
50.	Total administrative expenses		110,583.00		174,300.00		174,300.00		197,545.41	216,421.70
51.	Total expenses	\$	1,000,194	\$	1,407,976	\$	1,311,834	\$	1,315,583	\$ 1,343,001